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Key Account Planning: Benefits, Barriers and Best Practice

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Although strategic planning has been part of the management function for as long as anyone can remember, the emergence of key account plans as a critical subset of the marketing plan in business-to-business markets has not attracted much analysis. This gap needs to be addressed, as key account plans have their own unique complexities. Moreover, the importance of key account plans is increasing. There is a need for a more widespread understanding of the benefits of key account planning, encompassing both processes and outputs. Based on a four-phase research project in 78 international companies, this paper describes current best practice in key account planning. The research demonstrates the benefits of key account planning and sets out a framework for implementing key account planning as a business process. The paper goes on to describe the contents of a key account plan and to note some common defects found in such plans.

KEYWORDS: Marketing planning; key account planning; key account management

INTRODUCTION

Poor marketing is recognised as contributing to poor business performance, yet marketing issues are receiving insufficient attention in the boardroom (McGovern at al., 2004). One area that is attracting senior management attention, however, is the emergence of bigger, more powerful and more sophisticated customers whose demands on their suppliers may ‘negotiate away’ benefits from such relationships if the suppliers do not take care (Kalwani and Narayandas, 1995; Woodburn and McDonald, 2001). This paper describes a research project investigating planning for key accounts. Key accounts are the most important few customers managed by organisations. Because of their relative size and complexity, it is widely accepted that special issues come into play with respect to how they are managed. Curiously, given this context, the practice of key account planning has received almost no academic attention. Little is known about the ways in which companies plan their relationships with their key accounts. This research aims to fill a considerable gap in the marketing literature.

Defining a key account

What is a key account? Many companies still conflate ‘key customer’ with ‘large customer’. An alternative description has been provided by McDonald, Millman and Rogers: “Key accounts are customers in a business to business market identified by selling companies as of strategic importance.” (McDonald, Millman and Rogers, 1996). They argue that strategic importance should be objectively decided on the basis of a customer portfolio matrix constructed from two perspectives: the attractiveness of the customer and the customer’s perception of the supplier's business strengths (Figure 1). The latter is important because the degree to which a key account plan might succeed is dependent on the customer's buy-in as well as that of the supplier.

Attractiveness factors may include volume (which might be highly weighted in process manufacturing because of scale economies), but will almost always also include customer profitability, potential growth and their attitude to partnership. Woodburn and McDonald (2001) found that in best practice companies there were three types of attractiveness factors: those that involve reward to the supplier (e.g. profitability), those that involve opportunity for differentiation (e.g. customer willingness to partner) and those that involve risk reduction (e.g. volume in process manufacturing).

The mechanics of using this "customer portfolio matrix", first described by Fiocca in 1982, to identify key accounts are included in most popular books on key account management (e.g. McDonald and Rogers, 1998).

- Bring in Figure 1 here -

Having identified the few accounts that justify dedicated resources, planning for them is an obvious pre-requisite to the effective deployment of those resources. The position and role of key account plans in the corporate planning hierarchy has been recognised for some time: "Strategies for an account or territory can and should be identified" (Else, 1973), and popular sales management books today emphasise it: "Without a plan, you are left with only a vague concept of past tactics, a desire to do better, and an uneasiness about your ability to succeed." (Simpkins, 2004).

Research to date finds best practice companies developing long-term plans “for, and together with, their individual key accounts” (Woodburn and McDonald, 2001). Only with customer collaboration can effective planning be achieved. For example, in the early 1990s, Nabisco operated top-down product distribution forecasts based on information from marketing (about campaigns) and finance. When powerful retailers began demanding flexibility in Nabisco’s promotional offering, and when the regular low pricing of some retail chains cut across Nabisco offers, the system had to change. Account managers needed to start gathering information from customers about their goals and programs, and what they wanted and when. This information, fed back through distribution into production, ensured better effectiveness of company resources (Barash and Mitchell, 1998).

THE ACADEMIC PERSPECTIVE ON KEY ACCOUNT PLANNING

Key account planning has its roots in strategic marketing planning and its proponents have recommended a similar approach to these two different types of marketing planning (McDonald, Rogers and Woodburn, 2000). Strategic marketing planning should in turn relate to the corporate strategic plan; certainly, the failure to do so is one reason for implementation failure (Simkin, 2002). The strategic planning process for an organisation has been described in many textbooks (e.g. Bowman 1990) and consists of goal-setting, gap analysis, strategic appraisal, strategy formulation and implementation. This linear model has been adapted for marketing and is described in core textbooks such as Kotler (2003), and in detail in McDonald

(2003). Although this process involves an analysis of the market, practical application has all too often been hampered by organisational behaviour issues (Piercy and Morgan, 1990; McDonald, Smith, and Rogers, 2001). There is a general problem that relatively few companies are adopting strategic marketing planning (Wilson, 2004), perhaps because the evidence that it improves business performance is somewhat equivocal (Phillips, Davies and Moutinho, 2001; Slotegraaf and Dickson, 2004).

Recently, academics have worked to refine marketing planning. For example, Knox and Maklan (1998) describe "customer value planning" which requires focus on closing the gap between the customers' future needs and the current organisational competencies through examining the core processes which deliver customer value. These processes involve organisational partnerships (internal and external). Process planning has also been advocated by Hamel and Prahalad (1994) and Hammer (1996). Process planning inevitably touches upon supply chain and a case study of successful integrated supply chain planning is described in Reeder and Rowell (2001). Customer value planning and process planning is certainly important in key account planning, where the plan starts with the customer's point of view and success depends on the key account manager's ability to map company capabilities to the customer's needs and thereby to improve performance with their customers. (McDonald and Rogers, 1998).

Meanwhile in the 1990s, work on customer relationship management by, for example, Christopher, Payne and Ballantyne (1991), argued that relationships outside the organisation depend on the quality of relationships within it, making the important point that strategic intent and shared internal values become part of the product/services offered. Indeed, internal relationships play a vital role in the planning process (Dibb, 2002). Participation in planning is a key indicator of its effectiveness (Phillips, Davies and Moutinho, 2001), although gaining buy-in is difficult (Lane and Clewes, 2000). Gaining internal buy-in is critical in key account planning, and it is common to hear key account managers say they do more selling internally than in front of the customer.

More recently, another stream of research has indicated that there are both financial and non-financial benefits to strategic marketing planning (Conant and White, 1999). The non-financial benefits include a better understanding of customer needs and the identification of new opportunities (Conant and White, 1999). Although some researchers have suggested that more formal planning is associated with better performance (Claycomb, Germain and Dröge, 2000), other researchers have emphasised the need to adopt a planning approach that is adaptable to the organisation culture and the business environment (Smith, 2003). It seems that it is the process of planning, rather than the production of a plan per se, that is linked to performance (Conant and White, 1999; Lane and Clewes, 2000; Stratis and Powers, 2001).

Planning and key account management

Despite considerable emphasis on relationship management in the 1990s, as recently as 2002 O'Toole and Donaldson were noting that 'there has been a dearth of academic literature on relationship marketing planning' (O'Toole and Donaldson, 2002). They identify that managers have to decide whether to adopt a strategy of competing via collaboration, which relationships to develop, how resources are to be allocated to relationships and how benefits are to be delivered. They also identify that these decisions require a planning process, preferably one that involves partners (O'Toole and Donaldson, 2002).

The customer portfolio matrix (CPM) originally described by Fiocca (1982) was identified as an important sales management tool for the selection of key accounts by McDonald, Millman and Rogers (1996). Key account planning requires significant investment in time in behalf of the key account team, and therefore the principle and process of discerning the few accounts that justify it is an important first step. In practice, using the CPM has often made companies re-think their perceptions of what constitutes a key account.

Earlier, Millman and Wilson (1994) had proposed a six-stage Key Account Relational Development model similar to that of Dwyer, Schurr and Oh (1987) that they used to analyse relationships and which could provide a base for key account managers for planning the development of closer co-operation. This model was adapted and mapped to Maslow's hierarchy of needs by McDonald and Woodburn (1999). This "hierarchy of key relationships" can also be instrumental in determining how much planning an account justifies.

The process of key account planning itself seems to have been first described in McDonald and Rogers (1998). In addition to drawing from McDonald's expertise in traditional marketing planning, the planning process advocated required extensive analysis from the customer's point of view, the only way to identify the added value that a supplier might innovate to provide. Indeed, purchasing academics have noted a lack of customer understanding among suppliers (Carter and Ellram, 1994; Sharma, 2000).

As well as providing a process adaptable to key account planning, the research on strategic marketing planning suggests some important drivers and barriers to implementation. Drivers include: the use of teams; cross-functional implementation teams; an open management style; and a supportive environment (Lane and Clewes, 2000). As well as line manager hostility (Simkin, 2002), barriers include cognitive, procedural, resource, organisational, cultural and data availability difficulties (Wilson, 2004). Finally, goal-setting is important for tasks where people have control over their own performance (Locke, 2004), as is the case for key account managers.

METHODOLOGY

For almost 10 years, the Cranfield Key Account Management Research Club has researched the practice of key account planning. This paper reports on this research and, for the first time, reports it in the public domain. The research programme to date has involved four separate phases, as shown in Table 1.

- Bring in Table 1 -

For phases 1 and 3, all interviews were conducted on the selling or buying companies' premises and typically each lasted two hours. Each interview was designed to be issues based, so that key account management experience and its development could be described, and to enable distillation of best practice using key themes/ keyword analysis. Phase 2 consisted of a self-completion questionnaire administered to a mixed industry sample of buyers (48%) and sellers (52%).

Throughout phases 1 to 3, participating companies were deliberately drawn from a variety of sectors across manufacturing and services in order to establish common themes that spanned the variable nature of industry business cycle, supply chains or product/service type. It should be noted that some sectors do have specific challenges in key account planning, such as highly regulated business relationships in the finance sector.

Phase 4 consisted of a self-completion survey with a complete Key Account Management (KAM) team of 25 managers who had previously submitted their KAM plans to the authors for evaluation. The survey was distributed and endorsed by the key account managers' line managers but was returned in confidence to one of the authors for analysis. An anonymised summary of the results from phase 4 was presented to this KAM team at their sales conference.

Sample Limitations

Although the research programme on which we report in this paper is extensive, there are several limitations that should be taken into account. Firstly, all the key account managers and most of the key account relationships reported here are primarily UK-based. There may be additional issues relating, for example, to language, culture and complexity that affect global account managers (Holt, 2003).

Moreover, our work is with companies who are interested in improving their KAM performance. We note that companies’ aspirations may differ from their actual practice; what they report to a study of good practice may include aspirational elements.

RESULTS

The results of this major study into KAM planning are reported under five main headings: the structure of key account planning; the benefits of KAM planning; the planning process; the content of KAM plans; and some common defects of KAM plans.

The structure of key account planning

Many key account plans were produced at a modest level, including just volume and financial targets for one year. One research participant explained that this was because they operated in a very dynamic industry, and long-term plans were soon obsolete (nevertheless, product plans were drawn up for 3-5 years). Generally, the quality of plans owed a lot to the competence of individual account managers, and companies reported difficulty in achieving consistency. There was recognition that poor planning could entail a waste of resources:

> “We wasted resources. We should have had more processes in place at the beginning, more structure from the outset, and more standardisation in the future.” (Respondent, Phase 3).

Most companies in the study were working hard to raise planning standards, so that the focus shifted towards identifying how business with key accounts would be expanded. In other words, they expected a strategic viewpoint. Where companies were highly reliant on business from a few strategic customers, their focus was on strategic alignment with the customer, required customer value analysis and process planning.

Even among the developed strategic plans, considerable weaknesses were observed, and most were internally oriented and not shared with the customer. Joint strategic plans, where customers were involved in plan development (and therefore plan commitment), were rare. Only a few companies had achieved this degree of sophistication. Most customers responded very positively to supplier-initiated joint planning, and some suppliers had gained considerable share of spend as a result:

> "A supplier had worked with its customer to get closer to their strategic planning. The selling company now contributed to improvement of the customer's whole process, and had progressed from being an 'over-the-fence' supplier of products, to complete facility and category management. The value of the business had grown by five times from the original contract." (Respondent, Phase 3)

Ironically, whilst customers were critical of suppliers who did not involve them in planning, they tended to wait for the supplier to make the invitation. Best practice companies were clear about which key accounts they were going to focus their resources on, had clear planning processes, and proactively involved their customers in the planning process. As one key account manager commented:

> "It's important to ensure that the client sees the benefit to them of our KAM approach, so we need to write plans with the client wherever possible"
>
> (Respondent, Phase 4)

The benefits of key account planning

A majority of companies believed that strategic plans for individual key accounts were beneficial. The earliest benefit was that the key account manager and the company overall gained a better understanding of the customer, thus meeting the customer's need for a pro-active approach. Respondents commented that they thought they knew a lot about their key accounts until they started the information-gathering necessary for a strategic plan. It was clear thereafter that their knowledge had been superficial.

The new insight into the customer led logically to new thinking about how to do business with them. At the very least, the need for new contacts was identified. At best, new comprehensive solutions to help customers meet their strategic objectives could be explored. This is attractive to customers; purchasing decision-makers are impressed with suppliers who are easy to do business with. Some of them applied great emphasis to this as a 'feelgood' factor. Where suppliers had thought strategically about solving customer 'hassle' in using their product, they were rewarded with a higher share of spend. This finding is consistent with the process focus recommended by Knox and Maklan (1998).

Customer involvement is undoubtedly a benefit as it usually leads to customer commitment to the supplier plan, reducing risk and enabling follow-through planning to other functions to ensure efficient application of resources. Although some customers were reluctant to contribute to supplier strategic planning, most welcomed being involved at an early stage. Most suppliers were nervous about that, although there is evidence of the cost-effectiveness of supplier-customer co-operation, e.g. in supply chain integration (Corbett and Blackburn, 1999).

Both suppliers and customers regarded having a strategy for a key account as preferable to no strategy. Customers were critical of suppliers who were “loose cannons….charging off in different directions”. Suppliers realised that good strategy based on good analysis led to “a consistent rationale for activity” which fed into other plans within the organisation in an effective way.

Intangible benefits within the supplier organisation included the value of organisational learning about the customer and the value of the company’s capabilities. This was true particularly where cross-functional teams were involved in planning.

The individual learning acquired by the key account manager was also important. Typically, the key account managers who participated in Phase 4 commented on the development of deep customer understanding as a key benefit of KAM planning:

> “Can be very time-consuming, but can see the benefit it gives in understanding the client in more detail…”

> “It has changed the way I look at my key clients, giving me a focus of where I was, where I currently stand and where I aim to be in 6 months to 2 years”

> "The greatest benefit was to put yourself in the customer's position…"
>
> "The process required me to investigate and understand the client to a much greater depth than I would have previously"

(4 Respondents, Phase 4)

The benefits to KAM planning went beyond the financial, and included:

- Better customer understanding
- New thinking
- Customer involvement and buy-in
- Sharing of information
- Formulation of strategy
- Guidance for implementation
- Learning
- Better management overview / customer portfolio management

KAM Plans provided the basis for much better management insight in decision-making, and visibility throughout the company of expectations concerning key account activity.

Implementing key account planning

Most participants reported challenges in setting up key account planning. Firstly, whilst it was possible to identify the resources needed to complete plans, it was less easy to get time commitment from relevant contributors, as attitudes to planning could be negative. Key account managers noted that it always took more time than expected to get important information from customers. It was also difficult to get appropriate training for key account managers. Integrating the key account planning process with the overall corporate planning process was also problematic:

> "The Operations department has a huge impact on our relationship with a client, and this is an area that we have very little control over"
>
> (Respondent, Phase 4)

The importance of frameworks for planning such as templates and consultations, including a post-plan communication process, were often overlooked.

In relation to marketing planning, McDonald, Smith and Rogers (2001) note eight major barriers to success, some of which are also evident at the key account planning level. If the key account manager is insufficiently skilled, sales managers will be reviewing poor plans. Poor plans are likely to be characterised by unspecific objectives, lack of in-depth analysis, and confusion about strategy, tactics, actions and process. If the approach to planning is not systematic, integration will be difficult. Moreover, if the corporate culture is not sympathetic to planning and customer focus, the planning effort will be wasted (Piercy and Morgan, 1990). Best practice companies anticipate and address these obstacles as key account management is implemented and enhanced.

Based on our considerable body of research, we can generalize that there is an eight-stage process used by good practice companies when they implement KAM planning:

1. Identify the KAM team
2. Train on analysis, objective and strategy setting, writing plans
3. Brief on the planning process
4. Brief on the analytical process
5. Identify responsibility for production of plan document (usually key account manager)
6. Agree customer involvement
7. Communicate on planning process
8. Communicate on output (plan, and results from the plan)

THE CONTENTS OF A KEY ACCOUNT PLAN

Our research has found that good key account plans tend to follow a logical structure, as shown in Table 2:

- Bring in Table 2 here -

Clearly, this structure has much in common with that of strategic marketing plans as described by McDonald (2003) and Piercy (2001), with the key difference that KAM plans are largely drawn up from the point of view of the customer.

KAM Plans should contain an introduction that sets out the supplier's objectives folr the relationship and summarises why the customer will respond in a way that makes the objective/s credible. Then, the second major section is a review of the key account's business environment. Tools such as the PEST (Political, Economic, Social, Technological) analysis and Porter's (2004) Five Forces of Competition are used to determine the business environment and competitive pressures on the customer. By discussing with key decision-makers what the customer's shareholders and customers are demanding, the key account manager will learn a lot about their interests and attitudes, and about the customer's culture. Using information provided by the customer or deduced from their annual review and media coverage, Porter's internal value chain can be used to determine the customer's strengths and weaknesses.

To summarise this review of the customer's business situation, the KAM team has to produce an actionable SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis for the customer, and determine what strategies the customer needs to implement in the next 3-5 years. If the customer has not already been involved in the process, it is important to try to check these assumptions with them.

The third section of the plan analyses the customer's issues to identify priority opportunities and threats for the supplier. This can be done using a matrix borrowed from information systems (Ward and Peppard, 2002). The applications portfolio matrix is used to identify opportunities for the supplier's resources to be applied to the customers' needs. For example, a raw materials supplier offered to manage the stocks of their product in the customer's premises and to be responsible for ensuring a consistent quality was always available to the manufacturing plant; the customer quickly agreed a single sourcing deal (McDonald, Millman and Rogers, 1996).

Surveying a team of 25 account managers after they had been through an extensive planning training and feedback process revealed that they found the strategies, action plans, objective setting, customer management strategies, and contact mapping to be the most useful parts of the plan (sections 4 to 6). Interestingly, the most difficult task for the key account managers was to evaluate the attractiveness of the customer to their firm and to place them on the customer portfolio matrix (section 3):

> "My major concern is about 'value of customer'… I have little or no idea as to the customer attractiveness or monetary value to [name of bank]"
>
> (Respondent, Phase 4)

Some common defects in key account plans

To try to identify best practice in KAM planning, phase 3 concentrated on companies who had been practising key account management for some years. An interesting finding confirmed by phase 3 was that, even if the planning process was well-established and rigorous, defects could still found in key account plans. Some of the major defects identified in key account plans included weak data, confusion between strategies and action plans, and no contingency or risk planning.

Across the four phases, some common defects were identified. Where key account managers had relied on only internal data, or numerical data, without checking with the customer, the plan was on weak foundations. These characteristics were usually found alongside little or no analysis. Even with good analysis, confusion between strategy and action was common. Strategies were also confused with outcomes and the plan was confused with a budget. Strategies might appear only as possibilities, or without inputs and outputs. They might not be prioritised, or assessed for risk. Questions may be raised which were not answered, or options presented with no preferred choice. Some plans seemed to consist of distilled optimism in which all strategies succeeded and all accounts grew.

Risk management within account planning has traditionally been considered alongside implementation, but arguably deserves much earlier focus. Given the over-optimism that seems to be inherent in many plans, contingency plans needed to be developed to address identified weaknesses and threats.

DISCUSSION AND IMPLICATIONS FOR MANAGERS

Our research suggests that key account managers often have to assume new and complex roles such as phase management and / or people management, or to manage across borders. Corner and Rogers (2005) described the behaviour issues common among employees and managers when CRM is being implemented, and many of these issues are common to the implementation of KAM. Some companies have invested heavily in consultation and training in order to achieve the culture change necessary to support new strategic directions. Some of that training should be dedicated to the key account manager's role as leader of the key account team. Rogers (1999) and Gregory and Rogers (2004) have identified the qualities needed in leaders of sales teams, including coaching, thinking and analysis skills, thorough administration and standard-bearing as well as communication skills including listening.

Our survey of key account managers after training in KAM planning and after they had received feedback on their KAM plans indicated that confidence in their ability to plan had improved. Prior to training, several key account managers identified themselves as having no planning skills and none said that they were highly skilled. After training and feedback, no key account managers said they had no skills and several said they felt highly skilled. This increase in confidence was a benefit of training in KAM planning.

There were also issues around implementation. Because the key account manager may not have authority across functional, business unit and geographical boundaries, automatic implementation following approval should not be assumed. Effective implementation required constant, consistent reinforcement, which was not easy in large organisations. Moreover, the integration of key account plans with functional plans was vital, together with a communications plan and frequent reviews to emphasise the validity of the process. Customers expected the key account manager to deliver on promises made in a key account plan, but it was also quite apparent to them when their key account manager had been given accountability without responsibility. If the customer perceived that another part of the organisation was failing to respond, they may blame senior managers for the difficulty.

Another general implication for managers was the importance of measurement and review. One measure that should be constantly "top of mind" with key account managers is customer lifetime value. The profit that a customer produces for the firm is simply the sum of the margins of all the products purchased over time, less the costs of servicing the customer over time (Kellen, 2002). Suppliers with a better understanding of the causes of customer revenues, costs and profit over time are better equipped to manage a relationship profitably.

Finally, several key account managers commented on the tensions they experienced between the need to think and plan strategically for key account relationships and the short-term pressure for results that their companies placed on them. One key account manager expressed the frustrations of many about this issue as follows:

> "Senior management can send us on as many courses as they like but, until they make it [the KAM plan] the cornerstone of our work and not a short-term numbers-driven environment, it will remain a useful check list but not an everyday way of doing business"
>
> (Respondent, Phase 4)

It is not that key account planning does not allow for the realisation of short-term benefits, but the principle of planning is to ensure that short-term benefits are realised within a strategic framework and are not detrimental to long-term gain. Empirical evidence suggests that a company's share price is based on long-term factors rather than last quarter's results (Dobbs, Leslie and Mendonca, 2005). Senior managers must manage the balance between short-term and long-term constructively if they are to avoid cynicism from key account managers and key accounts. Moreover, senior managers should give very clear messages about the importance of account planning, including failing to approve poor KAM plans.

CONCLUSIONS

Although companies are likely to apply high-level skills and considerable time to product development planning and phase planning, key account planning has not received much strategic focus. It has its unique characteristics as a process, especially the need for a customer view, preferably with customer involvement. The granularity of a strategic plan for an individual key account is necessary if that customer is truly strategic to the supplier. It is also necessary because the activity has to be integrated into other internal plans, customer plans and sometimes into a complete supply chain plan. It also means that there can be flexibility to avoid over-bureaucratic planning; for example, a regular predictable key account may need less effort to plan for, than a key account that is growing rapidly.

Key account planning has been found to deliver benefits to suppliers. High quality key account plans impress purchasing decision-makers, and the presence of defined strategies for key account management in itself contributes to resource efficiency.

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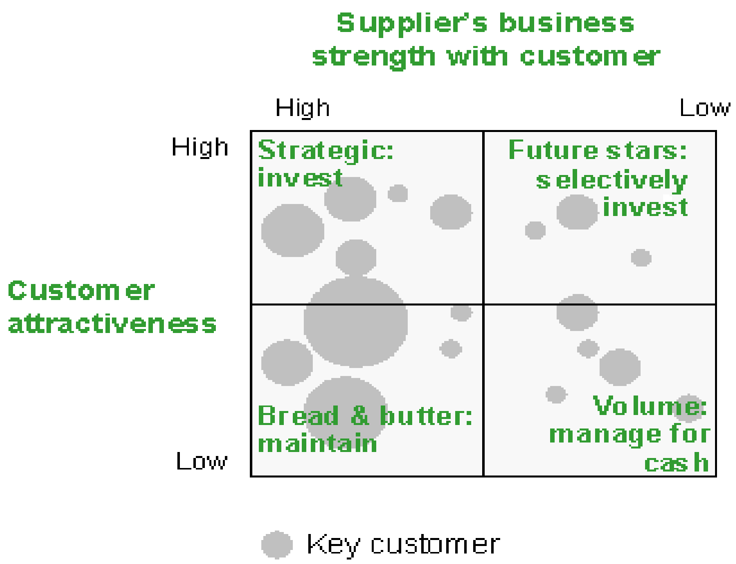

Woodburn and McDonald (2001), adapted from Fiocca (1982)

FIGURE 1: The customer portfolio matrix

Table 1: KAM planning research overview

Research activity	Unit of analysis	N	Research method
Phase 1	Supplier-customer dyads	12 dyads	Qualitative: In-depth one-on-one 2 hour interviews. Supplier side = Key Account Manager or Director. Customer side = Purchasing director or manager.
Phase 2	Suppliers and customers	37 companies	Quantitative: Questions to 16 suppliers (47 relationships) and 21 customers (42 relationships).
Phase 3	Supplier-customer dyads	8 dyads	Qualitative: In-depth one-on-one interviews, restricted to companies with considerable KAM experience (a judgement sample of best practice).
Phase 4	A KAM team at a UK bank	25 key account managers	Qualiquant survey of development of KAM planning skills and confidence over time.

Table 2: Contents of a key account plan

	Section	Subsections / detailed content
1.	Relationship overview / Executive summary	Current performance analysis Current initiatives with the key account Financial targets Planning assumptions
2.	Key account overview	Key account's business environment (sector analysis, competitive situation, major challenges, key account's SWOT analysis)
3.	Objectives and strategy	Identify and prioritise the key opportunities with the key account Its position on the customer portfolio matrix Top-level strategy
4.	Customer alignment	Customer's critical success factors and supplier relative performance Strategies to manage the relationship
5.	Relationship management	Customer's decision-making unit Contact mapping (who talks to whom; warmth of the relationship)
6.	Implementation plan	Detailed tactics Budget Risks and contingencies